

**JANUARY, 2014
ASSESSOR'S CONFERENCE**

MOBILE HOMES

**RESOURCE MATERIALS
PACKET**



IC 6-1.1-7

Chapter 7. Taxation of Mobile Homes

IC 6-1.1-7-1

Assessment and taxation; "mobile home" defined

Sec. 1. (a) Mobile homes which are located within this state on the assessment date of a year shall be assessed and taxed for that year in the manner provided in this chapter. If a provision of this chapter conflicts with another provision of this article, the provision of this chapter controls with respect to the assessment and taxation of mobile homes.

(b) For purposes of this chapter, "mobile home" means a dwelling which:

- (1) is factory assembled;
- (2) is transportable;
- (3) is intended for year around occupancy;
- (4) exceeds thirty-five (35) feet in length; and
- (5) is designed either for transportation on its own chassis or placement on a temporary foundation.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-7-2

Assessing mobile homes

Sec. 2. The department of local government finance may adopt rules in order to provide a method for assessing mobile homes. These rules must be consistent with this article, including the factors required under IC 6-1.1-31-7.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.24-1986, SEC.10; P.L.6-1997, SEC.29; P.L.90-2002, SEC.55; P.L.1-2004, SEC.11 and P.L.23-2004, SEC.12.

IC 6-1.1-7-3

Placement of mobile home; reports

Sec. 3. A person who permits a mobile home to be placed on any land which the person owns, possesses, or controls shall report that fact to the assessor of the township in which the land is located, or the county assessor if there is no township assessor for the township, within ten (10) days after the mobile home is placed on the land. The ten (10) day period commences the day after the day that the mobile home is placed upon the land.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.146-2008, SEC.95.

IC 6-1.1-7-4

Place of assessment

Sec. 4. (a) Except as provided in subsection (b) of this section, a mobile home which is located within this state on the assessment date of a year shall be assessed at the place where it is located.

(b) A mobile home which is located within this state on the assessment date of a year and which is owned by a person who is a

resident of this state shall be assessed at the place where the owner resides on that assessment date unless:

- (1) the place where the mobile home is located on the assessment date is different from the place where the owner resides on that date; and
- (2) the mobile home is either regularly used or permanently situated at the place where it is located.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-7-5

Township assessor and county assessor duties

Sec. 5. A mobile home which is subject to taxation under this chapter shall be assessed by the assessor of the township within which the place of assessment is located, or the county assessor if there is no township assessor for the township. Each township assessor and the county assessor shall certify the assessments of mobile homes to the county auditor in the same manner provided for the certification of personal property assessments. The township or county assessor shall make this certification on the forms prescribed by the department of local government finance.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.90-2002, SEC.56; P.L.146-2008, SEC.96.

IC 6-1.1-7-6

Rate of tax; taxing district

Sec. 6. A tax is imposed upon each mobile home which is located within this state on the assessment date of a year. The rate of this tax for the year is the total rate used by the appropriate taxing district for tangible property taxes which are due that same year. The appropriate taxing district is the one in which the place of assessment of the mobile home is located.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-7-7

Liability for tax; installment payments

Sec. 7. (a) The owner of a mobile home on the assessment date of a year is liable for the taxes imposed upon the mobile home for that year. Except as provided in subsection (b), the owner shall pay the taxes in two (2) equal, semi-annual installments. These semi-annual installments are due on May 10 and November 10 of the year of assessment.

(b) A county council may adopt an ordinance to require an owner to pay his property tax liability for his mobile home in one (1) installment, if the tax liability for a particular year is less than twenty-five dollars (\$25). If the county council has adopted such an ordinance, then whenever a tax statement mailed under IC 6-1.1-22-8.1 shows that an owner's property tax liability for a particular year for a mobile home is less than twenty-five dollars (\$25), the owner shall pay the entire tax liability for the mobile home for that year on May 10 of that year.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.57-1986, SEC.1; P.L.3-2008, SEC.33.

IC 6-1.1-7-8

Receipt for payment

Sec. 8. When a person pays the taxes imposed upon a mobile home, the county treasurer shall give the person a receipt for the payment. The county treasurer shall prepare the receipt on the form prescribed by the state board of accounts.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-7-9

Late payment or nonpayment; penalties

Sec. 9. If a semi-annual installment of taxes imposed for a year upon a mobile home is not paid on or before the due date prescribed under section 7 of this chapter, the same penalties apply that are imposed under IC 1971, 6-1.1-37-10 for the late payment of property taxes. In addition, the mobile home and the personal property of a delinquent taxpayer shall be levied upon and sold in the same manner that a taxpayer's personal property is levied upon and sold under IC 1971, 6-1.1-23 for the non-payment of personal property taxes.

(Formerly: Acts 1975, P.L.47, SEC.1.)

IC 6-1.1-7-10

Movement of mobile home; transfer of title; permits

Sec. 10. (a) A mobile home may not be moved from one (1) location to another unless the owner obtains a permit to move the mobile home from the county treasurer.

(b) The bureau of motor vehicles may not transfer the title to a mobile home unless the owner obtains a permit to transfer the title from the county treasurer.

(c) A county treasurer shall issue a permit which is required to either move, or transfer the title to, a mobile home if the taxes due on the mobile home have been paid. The permit shall state the date it is issued.

(d) After issuing a permit to move a mobile home under subsection (c), a county treasurer shall notify the township assessor of the township to which the mobile home will be moved, or the county assessor if there is no township assessor for the township, that the permit to move the mobile home has been issued.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.203-2013, SEC.1.

IC 6-1.1-7-10.4

Sale of mobile home

Sec. 10.4. The owner of a mobile home who sells the mobile home to another person shall provide the purchaser with the permit required by section 10(b) of this chapter before the sale is consummated.

As added by Acts 1977, P.L.65, SEC.1.

IC 6-1.1-7-11

Movers of mobile homes; possession of permit

Sec. 11. (a) A person who is engaged to move a mobile home may not provide that service unless the owner presents the mover with a permit to move the mobile home and the permit is dated not more than one (1) month before the date of the proposed move. The mover shall retain possession of the permit while the mobile home is in transit.

(b) The mover shall return the permit to the owner of the mobile home when the move is completed.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by P.L.203-2013, SEC.2.

IC 6-1.1-7-12

Violation of IC 6-1.1-7-11(a); offense

Sec. 12. A person who violates section 11(a) of this chapter commits a Class C infraction.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1978, P.L.2, SEC.601.

IC 6-1.1-7-13

Violation of IC 6-1.1-7-3; offense

Sec. 13. A person who violates section 3 of this chapter commits a Class C infraction.

(Formerly: Acts 1975, P.L.47, SEC.1.) As amended by Acts 1978, P.L.2, SEC.602.

IC 6-1.1-7-14

Violation of IC 6-1.1-7-10.4; offense

Sec. 14. A person who violates section 10.4 of this chapter commits a Class C infraction.

As added by Acts 1977, P.L.65, SEC.2. Amended by Acts 1978, P.L.2, SEC.603.

IC 6-1.1-7-15

Waiver of personal property tax liability on certain mobile homes and manufactured homes; destruction of mobile home or manufactured home by owner required

Sec. 15. (a) This section applies to a mobile home or manufactured home:

- (1) that has deteriorated to a degree that it can no longer provide suitable protection from the elements as to be used as a primary place of residence;
- (2) that has little or no value as a structure to be rehabilitated for use as a primary place of residence;
- (3) on which personal property tax liability has been imposed in an amount that exceeds the estimated resale value of the mobile home or manufactured home; and
- (4) that has been abandoned in a mobile home community licensed under IC 16-41-27.

(b) The holder of the title of a mobile home or manufactured home described in subsection (a) may submit a written request to the county assessor for the county where the mobile home or manufactured home is located requesting that personal property tax liability imposed on the mobile home or manufactured home be waived. If the county assessor determines that the property that is the subject of the request meets the requirements in subsection (a), the county assessor shall send to the applicant a letter that waives the property taxes, special assessments, interest, penalties, and costs assessed against the property under this article, subject to compliance with subsection (c). The county assessor shall deliver a copy of the letter to the county auditor and the county treasurer.

(c) Upon receipt of a letter waiving property taxes imposed on a mobile home or manufactured home, the holder of the title of the property that is the subject of a letter issued under subsection (b) shall:

(1) deliver a signed statement to the county assessor stating that the mobile home or manufactured home:

(A) will be dismantled or destroyed either at its present site or at a remote site; and

(B) will not be used again as a dwelling or other shelter; and

(2) dismantle or destroy the mobile home or manufactured home and not use the mobile home or manufactured home as a structure after the issuance date of the letter waiving property taxes.

(d) The county auditor shall remove from the tax duplicate the property taxes, special assessments, interest, penalties, and costs for which a waiver is granted under this section.

As added by P.L.182-2009(ss), SEC.92.

IC 6-1.1-7-16

Duty to develop a system for recording property tax information for mobile homes

Sec. 16. The department of local government finance shall develop a system for recording the property tax information for a mobile home assessed under this chapter using an identification number that is unique to the vehicle identification number of the mobile home. The department of local government finance shall implement the system before January 1, 2015.

As added by P.L.203-2013, SEC.3.

ARTICLE 3.3. ASSESSMENT OF MOBILE HOMES

Rule 1. Purpose

50 IAC 3.3-1-1 Purpose

Authority: IC 6-1.1-7-2; IC 6-1.1-31-1

Affected: IC 6-1.1-7

Sec. 1. The purpose of this article is to provide the method for the assessment of mobile homes. (*Department of Local Government Finance; 50 IAC 3.3-1-1; filed Aug 15, 2007, 10:12 a.m.: 20070912-IR-050060560FRA*)

Rule 2. Definitions

50 IAC 3.3-2-1 Definitions

Authority: IC 6-1.1-7-2; IC 6-1.1-31-1

Affected: IC 6-1.1-7

Sec. 1. The definitions in this rule apply throughout this article. (*Department of Local Government Finance; 50 IAC 3.3-2-1; filed Aug 15, 2007, 10:12 a.m.: 20070912-IR-050060560FRA*)

50 IAC 3.3-2-2 "Annually assessed mobile home" defined

Authority: IC 6-1.1-7-2; IC 6-1.1-31-1

Affected: IC 6-1.1-7; IC 9-17-6

Sec. 2. "Annually assessed mobile home" means a mobile home that:

(1) has a certificate of title issued by the bureau of motor vehicles under IC 9-17-6; and

(2) is not on a permanent foundation.

(*Department of Local Government Finance; 50 IAC 3.3-2-2; filed Aug 15, 2007, 10:12 a.m.: 20070912-IR-050060560FRA; filed Jan 12, 2012, 10:45 a.m.: 20120208-IR-050110567FRA*)

50 IAC 3.3-2-3 "Mobile home" defined

Authority: IC 6-1.1-7-2; IC 6-1.1-31-1

Affected: IC 6-1.1-7-1; IC 9-13-2-96

Sec. 3. "Mobile home" means the following:

(1) A dwelling as defined in IC 6-1.1-7-1(b).

(2) A manufactured home as defined in IC 9-13-2-96.

(*Department of Local Government Finance; 50 IAC 3.3-2-3; filed Aug 15, 2007, 10:12 a.m.: 20070912-IR-050060560FRA; filed Jan 12, 2012, 10:45 a.m.: 20120208-IR-050110567FRA*)

50 IAC 3.3-2-3.5 "Permanent foundation" defined

Authority: IC 6-1.1-7-2; IC 6-1.1-31-1

Affected: IC 6-1.1-7; IC 9-17-6-15.5

Sec. 3.5. "Permanent foundation" means any structural system capable of transposing loads from a structure to the earth at a depth below the established frost line. (*Department of Local Government Finance; 50 IAC 3.3-2-3.5; filed Jan 12, 2012, 10:45 a.m.: 20120208-IR-050110567FRA*)

50 IAC 3.3-2-4 "Real property mobile home" defined

Authority: IC 6-1.1-7-2; IC 6-1.1-31-1

Affected: IC 6-1.1-7; IC 9-17-6-15.5

Sec. 4. "Real property mobile home" means a mobile home that has an affidavit of transfer to real estate recorded by the county

ASSESSMENT OF MOBILE HOMES

recorder under IC 9-17-6-15.5 or has a certificate of title issued by the bureau of motor vehicles under IC 9-17-6 and is attached to a permanent foundation. (*Department of Local Government Finance; 50 IAC 3.3-2-4; filed Aug 15, 2007, 10:12 a.m.: 20070912-IR-050060560FRA; filed Jan 12, 2012, 10:45 a.m.: 20120208-IR-050110567FRA*)

Rule 3. Method

50 IAC 3.3-3-1 Method

Authority: IC 6-1.1-7-2; IC 6-1.1-31-1

Affected: IC 6-1.1-7

Sec. 1. (a) The county assessor or township assessor, if any, shall assess the mobile home for taxation under this article.

(b) A mobile home shall be assessed as real property under the department of local government finance real property assessment rules in effect on March 1 using residential cost Schedule A found in the department of local government finance's Real Property Assessment Guideline if the mobile home meets the definition given in 50 IAC 3.3-2-4.

(c) A mobile home shall be assessed as inventory in accordance with the department of local government finance personal property rules in effect on March 1 if the mobile home is held for sale in the ordinary course of a trade or business.

(d) A mobile home and all exterior features, yard structures, and improvements owned by the mobile homeowner and located on the same parcel as the mobile home shall be annually assessed under 50 IAC 3.3-5-1(b) if the mobile home meets the definition given in 50 IAC 3.3-2-2. (*Department of Local Government Finance; 50 IAC 3.3-3-1; filed Aug 15, 2007, 10:12 a.m.: 20070912-IR-050060560FRA; filed Jan 12, 2012, 10:45 a.m.: 20120208-IR-050110567FRA*)

50 IAC 3.3-3-2 Liability for property tax

Authority: IC 6-1.1-7-2; IC 6-1.1-31-1

Affected: IC 6-1.1-2-4; IC 6-1.1-7

Sec. 2. (a) The owner of a real property mobile home on the assessment date of a year is liable for the taxes imposed for that year on the real property mobile home, unless a person holding, possessing, controlling, or occupying the real property mobile home on the assessment date of a year is liable for the taxes imposed for that year on the property under a memorandum of lease or other contract with the owner that is recorded with the county recorder before January 1, 1998. When a person other than the owner of the real property mobile home pays any property taxes, as required by this section and IC 6-1.1-2-4, that person may recover the amount paid from the owner, unless the parties have agreed to other terms in a contract.

(b) A person holding, possessing, controlling, or occupying an annually assessed mobile home on the assessment date of a year is liable for the taxes imposed for that year on the property unless the:

- (1) person establishes that the annually assessed mobile home is being assessed and taxed in the name of the owner; or
- (2) owner is liable for the taxes under a contract with that person.

When a person other than the owner of the annually assessed mobile home pays any property taxes, as required by this section and IC 6-1.1-2-4, that person may recover the amount paid from the owner, unless the parties have agreed to other terms in a contract.

(c) An owner of a real property mobile home on the assessment date of a year that has an improvement or appurtenance that is:

- (1) assessed as real property; and
- (2) owned, held, possessed, controlled, or occupied on the assessment date of a year by a person other than the owner of the land;

is jointly liable for the taxes imposed for the year on the improvement or appurtenance with the person holding, possessing, controlling, or occupying the improvement or appurtenance on the assessment date in accordance with IC 6-1.1-2-4.

(d) An improvement or appurtenance to land that, on the assessment date of a year, is held, possessed, controlled, or occupied by a different person than the owner of the land may be listed and assessed separately from the land only if the improvement or appurtenance is held, possessed, controlled, or occupied under a memorandum of lease or other contract that is recorded with the county recorder before January 1, 1998, in accordance with IC 6-1.1-2-4. (*Department of Local Government Finance; 50 IAC 3.3-3-2; filed Jan 12, 2012, 10:45 a.m.: 20120208-IR-050110567FRA*)

Rule 4. Assessment Dates

50 IAC 3.3-4-1 Assessment dates

Authority: IC 6-1.1-7-2; IC 6-1.1-31-1

Affected: IC 6-1.1-2-1; IC 6-1.1-7-7; IC 6-1.1-22-9

Sec. 1. (a) An annually assessed mobile home shall be assessed on January 15 and taxed at the current year's tax rate. The owner of an annually assessed mobile home shall pay the tax in accordance with IC 6-1.1-7-7.

(b) A mobile home assessed as real property under 50 IAC 3.3-3-1(b) shall be assessed on March 1 and taxed at the following year's rate.

(c) A mobile home assessed as personal property under 50 IAC 3.3-3-1(c) shall be assessed on March 1 and taxed at the following year's rate.

(d) A mobile home properly assessed under subsection (a) that becomes real property on or before March 1 of the same assessment year shall be assessed and taxed as real property under subsection (b). (*Department of Local Government Finance; 50 IAC 3.3-4-1; filed Aug 15, 2007, 10:12 a.m.: 20070912-IR-050060560FRA*)

Rule 5. Valuation Guide

50 IAC 3.3-5-1 Criteria for valuation

Authority: IC 6-1.1

Affected: IC 6-1.1-7-2

Sec. 1. (a) County assessors or township assessors, if any, shall use the standard of true tax value as set forth in the department of local government finance real property assessment rules in the assessment of mobile homes.

(b) All annually assessed mobile homes assessed after January 14, 2007, shall have a true tax value set at the least of the values determined using:

(1) the National Automobile Dealers Association Guide;

(2) the purchase price of the mobile home if the:

(A) sale is of a commercial enterprise nature;

(B) buyer and seller are not related by blood or marriage; and

(C) sale date is within one (1) year prior to or subsequent to the January 15 valuation date; or

(3) sales data for generally comparable mobile homes.

(*Department of Local Government Finance; 50 IAC 3.3-5-1; filed Aug 15, 2007, 10:12 a.m.: 20070912-IR-050060560FRA; filed Jan 12, 2012, 10:45 a.m.: 20120208-IR-050110567FRA*)

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STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: All Assessing Officials, County Treasurers, and Software Vendors
FROM: Micah G. Vincent, Commissioner *MGV*
SUBJECT: Property Tax Information – Annually Assessed Mobile Homes
DATE: October 18, 2013

Senate Enrolled Act 433 made several changes to the local administration of mobile and manufactured homes. The purpose of this memo is to outline the system for recording the property tax information for annually assessed mobile homes under IC 6-1.1-7-16.

Under this statute, the Department of Local Government Finance ("Department") must develop a system for recording the property tax information for an annually assessed personal property mobile home. The system must use an identification number that is unique to the vehicle identification number of the personal property mobile home.

To implement this statute, the Department will begin collecting vehicle identification numbers ("VIN") for each personal property mobile home in the assessor's annual submission of the MOBILE file. Three personal property state forms have been amended to include this information. Forms that were amended include the State Forms listed below.

<u>SF 466 (R6/10-13)</u>	Notice of Assessment of Mobile Home (FORM 2)
<u>SF 7878 (R3/10-13)</u>	Mobile Home Permit
<u>SF 23341 (R4/10-13)</u>	Notice of Placing of Mobile Home Upon Land or Lot (FORM 1)

The MOBILE file is required to be submitted to the Department by the county assessor and rolled to the county auditor. As the MOBILE files are the responsibility of the county assessor, it will be the assessor's responsibility to ensure the VIN field is populated. As some of the amended forms are filed with the treasurer, local coordination will be required to ensure the assessor receives the VIN data. While it is the assessor's responsibility to ensure the MOBILE file meets data compliance standards, the treasurer is encouraged to work with the assessor to fulfill these requirements. If it is agreeable to the local officials, an installation of the mobile home personal property software can be made available to the county treasurer to assist with data entry. However, the assessor has the ultimate responsibility for data compliance of the MOBILE file.

Software vendors are encouraged to update these fields in their software as soon as possible. The Department is working to amend the 50 IAC 26 file formats. To collect the VIN data, there will be a field added to the end of the MOBILE file formats. To implement the software system by the date required in statute, the Department will need to collect the VIN data for the data submission in

2014. The MOBILE files for taxes payable in 2014 will need to contain the VIN field. Because of the timing, leniency in data compliance will be allowed, as long as assessors have begun to implement collection methods.

For Software Vendors, file formats will likely not be updated before some software vendors undergo Phase I 50 IAC 26 software testing; therefore, the Department will allow vendors to undergo certification testing using the current MOBILE file formats that do not include the VIN field. Before participating in Phase II certification, however, changes will need to be made in the software vendors' respective software systems to include the VIN field in the MOBILE file and integration will be tested using the new file formats.

Additionally, assessors are reminded that IC 16-41-27-31 now allows county and township assessors to inspect mobile home communities' registers in order to facilitate collecting the VIN data.

Questions may be directed to Eric Bussis, Director of Data Analysis, at erbussis@dlgf.in.gov or (317) 232-3759.



MOBILE HOME PERMIT

State Form 7878 (R3 / 10-13)

Prescribed by the Department of Local Government Finance

- INSTRUCTIONS:**
1. A mobile home may not be moved from one location to another unless the owner obtains a permit to move the mobile home from the county treasurer. (I.C. 6-1.1-7-10)
 2. The Bureau of Motor Vehicles may not transfer the title to a mobile home unless the owner obtains a permit to transfer the title from the county treasurer. (I.C. 6-1.1-7-10)
 3. A county treasurer shall issue a permit which is required to either move, or transfer the title to a mobile home if the taxes due on the mobile home have been paid. The permit shall state the date it is issued. (I.C. 6-1.1-7-10)
 4. A mobile home cannot be moved more than one month after the date of issuance of this permit. (I.C. 6-1.1-7-11)
 5. A mobile home owner who sells the mobile home to another shall provide the purchaser with the permit required before the sale is consummated. (I.C. 6-1.1-7-10.4) A person who violates this commits a Class C infraction. (I.C. 6-1.1-7-14)
 6. A mobile home owner must present a copy of this permit to the Bureau of Motor Vehicles when applying for title transfer. If the mobile home is to be moved, a separate permit must be requested prior to moving.

ATTENTION: MOVER, HAULER, OR TOWER

A person who is engaged to move a mobile home may not provide that service unless the owner presents him with a permit to move the mobile home and the permit is dated not more than one (1) month before the date of the proposed move. The mover shall retain possession of the permit while the mobile home is in transit.

Type of mobile home permit:

☐ Section A - For Moving ☐ Section B - Transferring Title (NOTE: Separate permits required if owner intends to both move and transfer title.)

SECTION A - MOVING PERMIT

Name of owner			Date of issuance of permit (month, day, year)
Address (number and street, city, state, and ZIP code)			Date permit expires (one (1) month after issuance)
Make of mobile home	Year	Dimension	Vehicle identification number
Address of present location (number and street, city, state, and ZIP code)			
Address of new location (number and street, city, state, and ZIP code)			

SECTION B - TITLE TRANSFER PERMIT

Name of owner			
Address of owner (number and street, city, state, and ZIP code)			
Make of mobile home	Year	Dimension	Vehicle identification number
Name of purchaser			
Address of purchaser (number and street, city, state, and ZIP code)			
Is purchaser moving this mobile home?		If you are moving this mobile home, provide address of new location (number and street, city, state, and ZIP code)	
<input type="checkbox"/> Yes <input type="checkbox"/> No			

CERTIFICATION OF COUNTY TREASURER

The application to move or transfer title (as indicated above) of above described mobile home has been reviewed with the records in this office and I hereby certify that all taxes due on the mobile home have been paid.		
Signature of County Treasurer	County	Date signed (month, day, year)

DISTRIBUTION: Original - Owner of Mobile Home, Copy - County Treasurer, Copy - County Assessor or Township Assessor, if any



NOTICE OF PLACING OF MOBILE HOME UPON LAND OR LOT

State Form 23341 (R4 / 10-13)

Prescribed by the Department of Local Government Finance

FORM 1

- INSTRUCTIONS:**
1. Please type or print legibly.
 2. This form is to be filed with the township assessor, if any, or the county assessor within ten (10) days after the date of placement of the mobile home. (IC 6-1.1-7-3)
 3. If additional space is needed, attach a second form.
 4. For contact information for the township assessor or the county assessor, go to <http://www.in.gov/dlgr/2440.htm>.
 5. A person who violates this requirement commits a Class C infraction. (IC 6-1.1-7-13)

Name of owner/possessor/controller of the land or lot	Address of owner/possessor/controller of the land or lot (number and street, city, state, and ZIP code)
Name of owner/possessor/controller of the mobile home	Address of owner/possessor/controller of the mobile home (number and street, city, state, and ZIP code)

Legal description of land or lot			
County	Township	Name of DLGF taxing district	DLGF taxing district number

YEAR	MAKE	MODEL	DIMENSION	VEHICLE IDENTIFICATION NUMBER	SITE LOCATION INFORMATION (ADDRESS, LOT NUMBER, ETC.)	DATE OF PLACEMENT (MONTH, DAY, YEAR)

Describe any unique / special circumstances that exist.

Pursuant to the provisions of IC 6-1.1-7-3, you are hereby notified that the following mobile home(s) has been permitted to be placed on the land or lot owned, controlled, and/or possessed by me.

Signature of owner/possessor/controller of the land or lot	Printed name of owner/possessor/controller of the land or lot	Date signed (month, day, year)
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**NOTICE OF ASSESSMENT OF MOBILE HOME**

State Form 466 (R6 / 10-13)

Prescribed by the Department of Local Government Finance

FORM 2*INSTRUCTIONS: Assessing officials are required to prepare this form.*

Notice to the taxpayer of the Opportunity to Appeal (IC 6-1.1-15-1):

If you do not agree with the action of the assessing official giving this notice, an appeal can be initiated to challenge that action if you file a notice in writing with the Township Assessor (*if any*) or the County Assessor not later than forty-five (45) days after the date of this notice of assessment. The written notice should include the name of the taxpayer, the address of the property, the key number or the parcel number of the property, the address of the taxpayer (*if different from the property address*), and the telephone number of the taxpayer. You may use a Form 130-Short to file this appeal. This form is available from your assessing official or at <https://forms.in.gov/Download.aspx?id=6979>. An appeal of this assessed value requires evidence relevant to the value of the taxpayer's property as of the assessment date.

Assessment year	Corporation / Township	County
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MAKE	YEAR	DIMENSION	VEHICLE IDENTIFICATION NUMBER	LOCATION	ASSESSED VALUE

The County Auditor will enter the assessment, the tax rate and the tax due on the tax duplicate for collection by the County Treasurer. The County Treasurer will send you a statement of the tax due with notice as to the time the tax must be paid.

Signature of Assessing Official	Printed name of Assessing Official	Date signed (<i>month, day, year</i>)
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**AFFIDAVIT OF SALE OR DISPOSAL --
ABANDONED MOBILE HOME**

State Form 50635 (R2 / 11-11)

Approved by State Board of Accounts, 2011
INDIANA BUREAU OF MOTOR VEHICLES**BUREAU OF MOTOR VEHICLES**
100 North Senate Avenue, N411
Indianapolis, IN 46204

IDENTIFICATION NUMBER															Year	Make	Model	Length	Color										
Identification Number																													
SELLER INFORMATION															PURCHASER INFORMATION														
Name (last, first, middle initial or company name)															Name (last, first, middle initial or company name)														
Address (number and street)															Address (number and street)														
City										State		ZIP Code			City										State		ZIP Code		
Length of time mobile home left on property without permission															Purchase Date (mm/dd/yyyy)					Please check box if donation: <input type="checkbox"/>									
Expenses incurred, including expense of the sale															Amount of Winning Bid (enter "0" if donation)					Please check box if disposing of mobile home: <input type="checkbox"/>									
I certify that all requirements as outlined in IC 9-22-1.5 have been met. I understand making a false statement may constitute the crime of perjury.															I swear or affirm that the total sale price above represents the true amount collected for the sale of this mobile home. I understand making a false statement may constitute the crime of perjury.														
Signature															Signature														
Printed Name										Date (mm/dd/yyyy)					Printed Name										Date (mm/dd/yyyy)				



AFFIDAVIT OF TRANSFER TO REAL ESTATE

State Form 51408 (R3 / 6-13)

Approved by State Board of Accounts, 2013

INDIANA BUREAU OF MOTOR VEHICLES

INDIANA BUREAU OF MOTOR VEHICLES

ATRE Department

100 North Senate Avenue, N417

Indianapolis, IN 46204

* This agency is requesting disclosure of your Social Security Number in accordance with IC 4-1-8-1; you have the right to refuse disclosure and will not be penalized therefore.

INSTRUCTIONS: 1. Complete in blue or black ink or print form.
2. Mail completed application, supporting documents, and the \$20 application fee to the address indicated above.

Section 1 - Manufactured Home Owner			
Name of Applicant (last, first, middle initial or company name)		Indiana Driver's License Number, Social Security Number, or Federal Identification Number (required)	
Address (number and street)		City	State ZIP Code
Section 2 - Return Packet Address			
Include the name and address to which documents should be returned if different than the manufactured home owner.			
Name (last, first, middle initial or company name)			
Address (number and street)		City	State ZIP Code
Section 3 - Manufactured Home Information			
Address (number and street)		City	State ZIP Code
County	HUD Certification Label Number(s)		
Year	Name of Manufacturer	Serial Number	
Lienholder Name (if applicable)			
Lienholder Address (number and street)		City	State ZIP Code
Section 4 - Real Estate Information			
Parcel Number			
Legal Description of Real Estate (attach additional sheets if necessary)			

Section 5 - Affirmation of Permanent Attachment to Real Estate

The manufactured home, aforementioned in this application, is permanently attached to real estate, as described in the legal description of the real estate. I swear or affirm that the information I have entered on this form is correct. I understand that making a false statement on this form may constitute the crime of perjury.

Signature of Applicant	Printed Name	Date Signed (mm/dd/yyyy)
Signature of Applicant	Printed Name	Date Signed (mm/dd/yyyy)

Section 6 - Notary Certification

State of _____	} SS:	(SEAL)
County of _____	} SS:	
Sworn to before me, a Notary Public, in and for said County, this _____ day of _____, 20____		
Signature	Printed Name	Date (mm/dd/yyyy)

Section 7 - AFFIDAVIT OF TRANSFER TO REAL ESTATE*Only Use Only*

The Indiana Bureau of Motor Vehicles certifies that this manufactured home has been "retired" from the Bureau's active title file and no further transactions will be allowed.

It is the responsibility of the owner of the manufactured home/real estate, in accordance with I. C. 9-17-6-15.3, to deliver this document to the county auditor for endorsement required by I.C. 36-2-9-18. Furthermore, it is also the responsibility of the owner of the manufactured home/real estate to record this Affidavit of Transfer to Real Estate in the county in which the manufactured home/real estate is located.

(Seal of the Indiana Bureau of Motor Vehicles)

In testimony whereof, I and my duly authorized representative execute this certification and affix the seal of the Indiana Bureau of Motor Vehicles.

This instrument was prepared by the Indiana Bureau of Motor Vehicles. I affirm, under the penalties for perjury, that I have taken reasonable care to redact each Social Security number in this document, unless required by law.

Designee of Indiana Bureau of Motor Vehicles Commissioner	Printed Name	Title	Date (mm/dd/yyyy)
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The filing in the appropriate county recorder's office of this completed affidavit with the retired certificate of title, if available, is deemed a conversion of the manufactured home that is attached to real estate by a permanent foundation to an improvement upon the real estate upon which it is located. However, a filing is not required for a person who converts a manufactured home that is attached to real estate by a permanent foundation to an improvement upon the real estate upon which it is located.



STATE OF INDIANA

Michael R. Pence, Governor

Kent A. Schroder, Commissioner

COURT ORDER TITLE APPLICATION CHECKLIST

All court order title applications are processed by BMV Central Office Title Processing to improve the security and efficiency of these transactions. Prior to submitting each application, please verify that all required information is included. Contact (888) 692-6841 with any questions.

When submitting paperwork, include the following:

- ☐ Completed and signed Application for Certificate of Title – State Form 44049
- ☐ Court Order – must establish ownership, provide a description of the vehicle (year, make, VIN), direct the BMV to issue title to the owner, and contain the signature of the judge and court seal or stamp. The order must be error free. Erasures or altered orders will not be accepted.
- ☐ Physical Inspection of a Vehicle or Watercraft – State Form 39530 completed by law enforcement. If the VIN/HIN on the inspection does not match the VIN/HIN on the court order, a corrected court order will be required before the transaction can be processed.
- ☐ Odometer Disclosure Statement – State Form 43230. Completed by the court appointed owner. (All trailers and motor vehicles over 16,000 lbs exempt.)
- ☐ Proof of Indiana Residency. Examples include an Indiana driver's license or ID card, utility bill dated within the past sixty (60) days, USPS change of address confirmation, or W-2. Visit mybm.com for a complete list of acceptable documents.
- ☐ \$15 title application fee. Fees are payable by credit card (MasterCard or Visa), check, electronic check, or money order. A \$21.00 delinquent fee will be assessed on packets received 31 days after the file stamp date on the Court Order.
- ☐ Sales tax payment required if vehicle is also transferring ownership. Sales tax is 7% of the dollar amount listed on the order, or attach a bill of sale or purchase agreement. If no information is available to determine the purchase price, and bill of sale is not attached, sales tax payment will be based on the NADA fair market value of the vehicle.

If the Bureau of Motor Vehicles determines that sufficient credible evidence exists to substantiate the applicant's claim of ownership, a title will be issued. For your convenience, the required forms are included with this checklist. The forms are also available at myBMV.com. Mail the completed packet to:

Central Office Title Processing
100 North Senate Avenue, Room N411
Indianapolis, IN 46204

Note: Include this checklist on the top of your application with contact information provided below. If all required documents are not submitted or information is incomplete the entire application will be returned.

Print Name _____

Phone Number _____ Email (optional) _____

APPLICATION FOR CERTIFICATE OF TITLE • STATE OF INDIANA • BUREAU OF MOTOR VEHICLES
 State Form 44049 (R4 / 3-02) Approved by State Board of Accounts 2002

TO BE COMPLETED BY A POLICE OFFICER, BMV OFFICIAL OR BMV CERTIFIED DEALER SIGNED FOR OUT OF STATE TITLES. I HEREBY CERTIFY THAT I PERSONALLY EXAMINED THE FOLLOWING VEHICLE AND FIND THE IDENTIFICATION NUMBER TO BE AS FOLLOWS.										I/WE THE UNDERSIGNED SWEAR OR AFFIRM THAT THE INFORMATION ENTERED ON THIS FORM IS CORRECT. I/WE UNDERSTAND THAT MAKING A FALSE STATEMENT ON THIS FORM MAY CONSTITUTE THE CRIME OF PERJURY. FURTHERMORE, I/WE AGREE TO INDEMNIFY AND HOLD HARMLESS THE INDIANA BMV FROM ANY LIABILITY ARISING FROM THIS TRANSACTION.																		
VEHICLE IDENTIFICATION NUMBER																												
YR.	MAKE	MODEL	TYPE	DATE																								
INSPECTOR'S PRINTED NAME & TITLE										CITY																		
INSPECTOR'S SIGNATURE										BADGE, BRANCH OR DEALER PLATE NO.																		
The law requires that you apply for Certificate of Title within thirty-one days from the date of purchase of a motor vehicle. There is a delinquent fee for failure to do so. Attach Certificate of Title assigned by seller. On endorsed Titles, liens must be released. Supporting documents surrendered with this application cannot be returned to the applicant. *In accordance with Federal Code 383.																												
1.	TITLE NUMBER					BRANCH NO.		INVOICE NO.		BMV USE ONLY																		
2.	*SOC. SEC./FEDERAL I.D.NO.					APPLICANT'S NAME												BMV USE ONLY										
3.	STREET ADDRESS										CITY					STATE			ZIP CODE									
4.	VEHICLE I.D. NUMBER					VEH. YEAR		VEH. MAKE		VEH. MODEL NO.		VEH. TYPE		ODOMETER														
5.	FORMER TITLE NUMBER					PURCHASE DATE			LIEN		SPEED		PICK UP		MAIL		DEALER NO.		BMV USE ONLY									
6.	FIRST LIEN'S NAME OR SPECIAL MAILING ADDRESS										STREET ADDRESS																	
7.	CITY					STATE		ZIP CODE			BMV USE ONLY																	
8.	SECOND LIEN'S NAME										STREET ADDRESS																	
9.	CITY					STATE		ZIP CODE			LICENSE NUMBER			LICENSE YEAR		FORMS USED		BMV USE ONLY										
GROSS RETAIL & USE TAX AFFIDAVIT - I/WE HEREBY CERTIFY THAT SALES OR USE TAX ON THIS VEHICLE WAS PAID AS INDICATED BELOW.																												
10.	SELLING PRICE					LESS TRADE-IN *					AMOUNT SUBJECT TO TAX					AMOUNT OF TAX					DEALER		BRANCH		EXEMPT		IF EXEMPT PLACE PARA.#	
	\$					\$					\$					\$												

*Your Social Security number / Federal I.D. number is being requested by this agency under IC 4-1-6-1. Disclosure is mandatory and this document cannot be processed without it.

APPLICANT RESPONSIBLE FOR ACCURACY OF INFORMATION
APPLICATION FOR CERTIFICATE OF TITLE • STATE OF INDIANA • BUREAU OF MOTOR VEHICLES
BUREAU - TO BE MAILED WITH TITLE REPORT



PHYSICAL INSPECTION OF A VEHICLE OR WATERCRAFT

State Form 39530 (R5 / 12-11)

Approved by State Board of Accounts, 2011

INDIANA BUREAU OF MOTOR VEHICLES

- INSTRUCTIONS:**
1. Approved inspector must complete information in blue or black ink or print form.
 2. The vehicle identification number (VIN) or hull identification number (HIN) must be inspected to verify the existence and condition of the number. An ownership document is not required to be submitted for inspection.
 3. Inspections may be performed by an employee of a dealer designated by the Indiana Secretary of State, a military policeman assigned to a military post in Indiana, a police officer, or a designated employee of a BMV full or partial service license branch.
 4. Police officers completing this form may not charge a fee of more than \$5.00 for vehicles. No fee may be collected for watercraft inspections. Authorized Indiana dealers and BMV full or partial service license branches may not assess a fee.
 5. Dealers may not perform watercraft inspections.

Name (last, first, middle initial or company name)											
Address (number and street)											
City								State		ZIP Code	
Identification Number <input type="checkbox"/> NONE (select if no identification number found)											
Year	Make	Model		Type	Plate Number / State			Watercraft Registration Number, if applicable			
For assembled vehicles or watercraft include serial numbers for major component parts if present:											
Engine / Motor					Transmission						
Body Chassis					Front Assembly						
Rear Clip					Frame						
Other (specify):											
*IDACS / NCIC Check (required if form is completed by a police officer)											
Date Check Performed (mm/dd/yyyy)					Comments						
I declare on oath that the information I have written on this form is correct. I understand that any false information constitutes the crime of perjury.											
Signature of Inspector				Printed Name				Title		Date (mm/dd/yyyy)	
Badge / Branch / Dealer Number				Police Department / Branch / Dealership				City		ZIP Code	
Telephone Number ()				Email Address							



STATE OF INDIANA

Michael R. Pence, Governor

Kent A. Schroder, Commissioner

REQUEST FOR SPECIAL IDENTIFICATION NUMBER (MVIN) APPLICATION CHECKLIST

Special Identification Number applications for a vehicle are processed by BMV Central Office Title Processing to improve the security and efficiency of these transactions. Prior to submitting each application verify all required information is included. Contact (888) 692-6841 with any questions.

When submitting paperwork, include the following:

- ☐ Completed and signed Application for Special Identification Number – State Form 12907
- ☐ Proof of Ownership. Examples include: Certificate of Title, Certificate of Origin, Bill of Sale, etc. A General Affidavit is used when the vehicle is assembled from parts on hand and/or from parts that have been purchased (receipts required).
- ☐ Physical Inspection of a Vehicle or Watercraft – State Form 39530. Must be completed by a law enforcement officer. Inspection must be done on all major parts.
- ☐ One original side view picture of the entire vehicle. If the vehicle is a mobile home, a color picture of the front and the back view of the entire mobile home.
- ☐ Receipts from materials purchased, if applicable.
- ☐ \$11.50 for the motor vehicle identification number (MVIN) application. Payable by credit card, check, electronic check, or money order. If the MVIN application is for a trailer, you may include an additional \$16.75 for a 30-Day Permit which allows the operation of the trailer on public roadways while the application is in process.

For your convenience, the required forms are included with this checklist. The forms are also available at myBMV.com. Mail the completed packet to:

**Central Office Title Processing
100 North Senate Avenue, Room N417
Indianapolis, IN 46204**

Note: Include this checklist on the top of your application with contact information provided below. If all required documents are not submitted or information is incomplete the entire application will be returned.

Print Name _____

Phone Number _____ Email (optional) _____



APPLICATION FOR SPECIAL IDENTIFICATION NUMBER – MOTOR VEHICLE OR WATERCRAFT

State Form 12907 (R5 / 10-12)
INDIANA BUREAU OF MOTOR VEHICLES

BUREAU OF MOTOR VEHICLES
100 North Senate Avenue, N417
Indianapolis, IN 46204

- INSTRUCTIONS:**
1. Complete in blue or black ink or print form.
 2. Proof of ownership for vehicle or watercraft and/or parts must be submitted with the application.
 3. VIN inspection, State Form 39530, must be completed by a law enforcement officer and submitted with the application.
 4. Include a side view, color photograph of the entire vehicle or watercraft. For manufactured homes a photograph of the front and back of the home is required.

APPLICANT INFORMATION												
Name (last, first, middle initial or company name)						Driver's License or Federal Identification Number						
Address (number and street)					City		State	ZIP Code				
Original Identification Number (include any numbers that remain or "none")										Year	Make	Model
Vehicle or Watercraft Type										License Plate or Watercraft Registration Number (if known)		Length (for watercraft, ft/in)
From whom purchased (if applicable):												
Name												
Address (number and street)					City		State	ZIP Code				
Reason for request:												
<input type="checkbox"/> Identification Number not installed					Explain reason not installed							
<input type="checkbox"/> Identification Number altered or defaced					Explain cause of alteration or defacement							
<input type="checkbox"/> Privately Assembled Motor Vehicle						<input type="checkbox"/> Privately Assembled Watercraft						
Other (please specify):												
This application is submitted to the Indiana Bureau of Motor Vehicles for the purpose of obtaining a special identification number for the vehicle or watercraft described above. I understand that the Indiana Bureau of Motor Vehicles will not issue a special identification number unless the vehicle or watercraft meets the requirements of the Indiana Bureau of Motor Vehicles and meets the requirements of the Indiana Bureau of Motor Vehicles.												
I swear or affirm that the information provided on this form is true and correct. I understand that making a false statement may constitute the crime of perjury.												
Signature						Printed Name				Date Signed (mm/dd/yyyy)		



PHYSICAL INSPECTION OF A VEHICLE OR WATERCRAFT

State Form 39530 (R5 / 12-11)

Approved by State Board of Accounts, 2011

INDIANA BUREAU OF MOTOR VEHICLES

- INSTRUCTIONS:**
1. Approved inspector must complete information in blue or black ink or print form.
 2. The vehicle identification number (VIN) or hull identification number (HIN) must be inspected to verify the existence and condition of the number. An ownership document is not required to be submitted for inspection.
 3. Inspections may be performed by an employee of a dealer designated by the Indiana Secretary of State, a military policeman assigned to a military post in Indiana, a police officer, or a designated employee of a BMV full or partial service license branch.
 4. Police officers completing this form may not charge a fee of more than \$5.00 for vehicles. No fee may be collected for watercraft inspections. Authorized Indiana dealers and BMV full or partial service license branches may not assess a fee.
 5. Dealers may not perform watercraft inspections.

Name (last, first, middle initial or company name)																									
Address (number and street)																									
City										State		ZIP Code													
Identification Number <input type="checkbox"/> NONE (select if no identification number found)																									
<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																									
Year		Make		Model		Type		Plate Number / State			Watercraft Registration Number, if applicable														
For assembled vehicles or watercraft include serial numbers for major component parts if present:																									
Engine / Motor						Transmission																			
Body Chassis						Front Assembly																			
Rear Clip						Frame																			
Other (specify):																									
*IDACS / NCIC Check (required if form is completed by a police officer)																									
Date Check Performed (mm/dd/yyyy)						Comments																			
I swear, or affirm that the information I have entered on this form is correct. I am prepared to testify to this information under penalty of perjury.																									
Signature of Inspector				Printed Name				Title			Date (mm/dd/yyyy)														
Badge / Branch / Dealer Number				Police Department / Branch / Dealership				City			ZIP Code														
Telephone Number ()				Email Address																					

**AFFIDAVIT**

State Form 37964 (R2 / 10-05)
BUREAU OF MOTOR VEHICLES

STATE OF INDIANA**COUNTY OF** _____**} SS:**

Name

Address (number and street, city, state, ZIP code)

Deposes and says upon his / her oath that:

I swear or affirm that the information I have entered on this form is correct.
I understand that making a false statement on this form may constitute
the crime of perjury.

Signature

Date (month, day, year)

→Decisions

INDIANA BOARD OF TAX REVIEW →June 2010

Small Claims

Final Determination

Findings and Conclusions

→Phil & Amy Thorne

Petition: 47-013-06-1-5-00006
Petitioners: Phil & Amy Thorne
Respondent: Lawrence County Assessor
Parcel: 47-13-04-300-004.000-013
Assessment Year: 2006

The Indiana Board of Tax Review (Board) issues this determination in the above matter. The Board finds and concludes as follows:

Procedural History

1. The Petitioners initiated an assessment appeal with the Assessment Board of Appeals (PTABOA).

2. The PTABOA met on 1/11/07.

3. The PTABOA met on 2/1/07.

17. According to 50 IAC 3.3-3-1 and 50 IAC 3.3-2-4, under certain circumstances a mobile home is assessed as real property. Nobody disputed the fact that this property is assessed as real property. Consequently, the REAL PROPERTY ASSESSMENT MANUAL and the REAL PROPERTY ASSESSMENT GUIDELINES apply. This fact also means the provision in Ind. Code § 6-1.1-31-7(b)(6) allowing personal property mobile homes to get the benefit of the lowest value indicated by the National Automobile Dealers Association Guide, by the purchase price, or by sales data for comparable mobile homes, does not apply. In addition, although Ind. Code § 6-1.1-4-39(b) states that the gross rent multiplier method is preferred for valuing mobile homes, there is no evidence that the Petitioners used the subject property for rental income and neither party presented any evidence that could be used to determine an assessed value for the subject property based on a gross rent multiplier.

as witnesses:

Mark Reller,
Delores Watterson,
County Assessor April Collins.

Facts

7. The subject property is a mobile/manufactured home and land located at 125 Beaver Creek Road in Mitchell. Unlike several of the Petitioners' other appeals that were heard along with this one, it is assessed as real property.
8. The PTABOA determined the assessed value is \$71,600 (\$7,200 for land and \$64,400 for improvements).
9. The Petitioners requested an assessed value of \$12,800.

Phil & Amy Thorne
Findings and Conclusions
Page 1 of 8

Excerpt taken from Page 5

INDIANA BOARD OF TAX REVIEW
Small Claims
Final Determination
Findings and Conclusions

Petition: 47-009-07-1-6-00015
Petitioners: Phil & Amy Thorne
Respondent: Lawrence County Assessor
Parcel: 409-07234-00
Assessment Year: 2007

www.in.gov/ibtr

→ Decisions

→ June 2010

→ Phil & Amy Thorne

In June of 2010, the IBTR held several hearings on annually assessed mobile homes owned by Phil & Amy Thorne. While there were differing scenarios in a few of the appeals. The determining factor in the majority of these appeals was whether the mobile home was purchased within one year of the January 15th valuation date. If it was, the purchase price was determined to be the best value. If it was not, the NADA value was determined to be the best value.

To learn more about the assessment of annually assessed mobile homes, this series of decisions is an excellent resource.

illustrative hearing on

as witnesses:
Thorne,
Mark Reller,
Delores Watterson,
County Assessor April Collins.

Facts

7. The property is a personal property mobile home located at 740 Glendale Way in Bedford. The property record card indicates it is a 1999 Redman that is 28 feet wide and 52 feet long.
8. The PTABOA determined the personal property assessed value is \$29,900.
9. The Petitioners requested a personal property assessed value of \$12,000.

Phil & Amy Thorne
Findings and Conclusions
Page 1 of 9

INDIANA BOARD OF TAX REVIEW
Small Claims
Final Determination
Findings and Conclusions

Petition: 91-010-12-1-5-00035
Petitioner: Melvin Blades
Respondent: White County Assessor
Parcel: 91-83-10-000-021.600-010
Assessment Year: 2012

The Indiana Board of Tax Review ("Board") follows:

termination, finding and concluding as

1.

www.in.gov/ibtr

→ Decisions

→ November 2013

→ Melvin Blades

2.

3.

4.

White County Petition Form 131

This was an appeal on a real property mobile home. The taxpayer had the burden of proof and presented evidence which he believed to be relevant but it was ruled that he failed to relate that evidence to a March 1, 2012 value. He also pointed out that the property flooded but failed to prove the impact of the flooding on the value of the property. The assessor's value was affirmed.

(LJ") Ellen Yuhan held the subject the subject property.

The Respondent, and Melvin Blades were sworn as at the hearing.

Facts

1. The subject property is a mobile home on a residential parcel located at 6770 Leasure Court, Monticello, Indiana.
8. The PTABOA determined the 2012 assessment is \$16,500 for land and \$13,500 for improvements (total \$30,000).
9. On the Form 131 Petition, the Petitioner contended the land should be assessed at \$16,500 and the improvements at \$5,000 (total \$20,000).

Melvin Blades
Findings and Conclusions
Page 1 of 6